G. R. S. 58]
Previous references.

1902

(S. R.)

Later references.

File No. 257 apor

Serial Nos. 1–6

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1–6

Part B for December 1902

SUBJECT.

Exemption of complaint petitions by public servants from Stamp duty

Sl. 1. From The J. A. Resident in Mysore No. 5874 Dated 20-10-02 Forwards a copy of letter No. 6 J. 3–3-12 30/32 62 6 Dt 9-10-02 from the Post-master General, Madras, regarding the fraud committed by one Krishna Swamy Moodr, in respect of a money order.

GPB—3,500—21-7-1½

Countermanded

order issued by Lyga pillay for Rs 10/=

Sl 2 To

The Registrar Chi: Court of Mysore

No. 6330/9536 Dt 25-10-02

Forwards the above for favour of remarks.

Sl 3. From

The Registrar Chi: Court

No. 2642/98 Dt 28-10-02

States that Mr. Plumer is right in saying that complaint petns are not exempt from Stamp duty.

Sl. 4. To

The Registrar Chi: Court.

No. 8383/9674 Dt 14-11-02

Invites attention to Clause XIII of Sec 16 of the Mysore Court Fees' Regulation 1900.

Sl 5. From.

The Registrar Chi: Court.

No 3272/121 Dt 28-11-02

Requests to instruct the Govt Advocate to move the Court as a Court of Revision on the subject re. the liability to Stamp duty of Complaints made by public servants before a Court of Justice.

Sl 6. To

The J. A. Resident in Mysore

No J. 849 Dt 12-12-02

States that the petn of complaint

of

OFFICE OF THE DEWAN OF MYSORE,
SECTION (REVENUE AND GENERAL DEPARTMENTS).

FILE No. 257 a/02

(Full Office Note.)

SERIAL No.

Subject.

Letter No 2662/98 dated 28th October 1902 from the Registrar, Chief Court, furnishing the opinion of the Chief Court as to the exemption or non-exemption from Stamp duty of a complaint petition presented to a Magistrate by a Servant of the Postal Department. 6th Nov.

Note.

With his endorsement No 5874 dated the 20th October 1902, the First Assistant Resident forwarded for favour of early remarks, copy of a letter from the Post Master-General of Madras, claiming refund of a sum of Rs 0-8-3 being the charge incurred by the Postal Department on account of Stamp duty on a complaint-petition presented by the Inspector of Post Offices, Kolar Sub Div. to the Assistant Court and 1st Class Magistrate, Kolar Gold Fields, on the ground that complaints made by a public Servant

* 1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

‡ 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

servant before a Court of justice ought to be received free from Stamp duty,

The opinion of the Chief Comr was, as directed called for, and in reply, it is stated that Mr Plumer is right in saying that Complaints petitions are not exempt from Stamp duty and that it is only processes that are to be issued free of charge under Circular letter No 107 dated 22nd July 1892.

× No 2562 of 14

This opinion is not right for reasons given in [illegible].

The Dewan asks (on the P. M. G's letter) "Are not British Postal servants public servants? They are exempt".

British Postal servants are Public Servants, according to Regn II of 1894, amending Section 21 of the I.P. Code; also in virtue of Sec. 5 of Regn I of 1899 (applying the British Indian Postal Law to Mysore). Under Clause xiii of Section 16 of the Mysore Court Fees Regn, 1900, a "Complaint of a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway" is not chargable with any fee

Subd with a draft to the Resident I submit the attention of the Chief Commr

12/III/1[illegible]

In the first instance the draft
to the clause in the Court Fees Act
before a reply is finally given by
Resident

12-11-02

Yes

12/11 2020

Draft subd
18/12

draft as above issued -
In reply the Registrar
requests that the Govt
Advocate may be instructed
to move the Chief Court
as a Court of reference &
that if delay is considered
undesirable, the question
may be set at rest by
the issue of a notification
by Govt under section
2 of the Court Fees Regulation

Submitted for orders

draft reply below

11/12/02

T-12-02

The Dewan through
the 2nd Counsellor

5/12

J. 95
5-12-02.

I think the reply & order proposed are suitable - It is not clear why the Chief Court - tion - An exemption already

Civil and no new exemption is called for. ✓

8/12/02

8/12

8/12

7755

8.12.02

OFFICE OF THE DEWAN OF MYSORE
Regd No. 4344
23 OCT 1902
J499

1901-2

(1)

SECTION S B

FILE No. 257 of 02

SER'AL No. 1

From

THE FIRST ASSISTANT TO THE HON'BLE THE RESIDENT IN MYSORE.

Pol: 662

To

THE DEWAN OF MYSORE.

Dated 20th October 1902

Despatched

Received

General No. 5874

No.

Enclosure No. 2

Forwd. for favour of early remarks a copy of a letter No. O. J. 3-1230/32626, dy 9/10/02, from the Postmaster General Madras, regarding the fraud committed by one Kishnasami Mudr in respect of a money order issued by Iya Pillay for Rs. 101-4-0

References to be marked.

Jud

MGCPB—2,000—30-7-01.

Encl to Sl. 1

Copy of letter, No.O.F.3-1230/32626, dated the 9th October 1902, from the Postmaster General, Madras, to the First Assistant to the Resident in Mysore.

In July 1901, a complaint was lodged in the Special Magistrate's Court at the Kolar Gold Fields, by the Inspector of Post Offices, Kolar Sub Division, of a fraud committed by one Kistnasamy Mudaliar in respect of a Money Order issued by Iya Pillay for ₹10/-. The facts of the case are described in the accompanying copy of a memo prepared by this office. The complaint was admitted, but before this was done the Magistrate insisted on the Inspector presenting the complaint petition on a stamped paper. The charge incurred by the Department in consequence is Rs.0-8-3. The Comptroller, Post Office, has held the charge under objection, on the ground that complaints made by a public servant before a court of justice ought to be received free from stamp duty. The question was referred by the Inspector to the Deputy Commissioner, Kolar, as well as the Special Magistrate, Kolar Gold Fields. Copies of their replies are appended, from which it will be seen that while the former officer holds that complaints made by public servants are free from stamp duty, the latter holds the opposite view and both refer to the Chief Court's Circular, No.107 dated 22-7-1902

as

as authority for their respective opinions. I have, therefore, the honour to enquire which is the correct interpretation of the rule; and if in the opinion of the Honourable the Resident, the former is the correct interpretation I should be obliged by his taking action ~~in view of a refund of the amount~~.

Serial No.

No. 5874
Rev

The Resident's Office.

Bangalore, 20 October 1902.

Copy of the foregoing letter, with copies of its enclosures, is forwarded to the Dewan of Mysore for favour of early remarks.

A copy of the Chief Court's Circular quoted in the Postmaster General's letter may also be furnished to this office.

Rec 20/10/02

First Assistant Resident.

VS.

6725
RD 20-X-02

(2)

SECTION S R.
FILE No. 25-7 a/02
SER'AL. No. 2

To.

The Registrar of the
Chief Court of
Mysore

Dated 25/10/02
No 6330/J536 Ecls. 3

Sir,

I am directed to forward herewith for favour of very early remarks, a copy of letter No O.F. 3-1230/32626 dated the 9th October 1902 from the Post-Master General, Madras to the First Assistant to the Resident in Mysore, together with its enclosures* received from the latter office, regarding the refund of Rs 0-8-3, being the charge incurred by the Inspector of Post offices Kolar.

* To be obligingly returned.

Kolar Sub Division for presenting on stamped paper a Complaint petition to the First class Magistrate's Court at the Kolar Gold Fields, in a case of fraud Committed by one Kistnasamy Mudaliar in respect of a money order issued by Iya Pillay for Rs 10.

2. A copy of the Chief Court's Circular quoted in the Post master General's letter should also be furnished to this office.

I have etc

Ppi

For Secretary

24/10/02

Typed 24/10/02

No 2642 Jud 1
98

Dy. C.967
9578

6

Bangalore 28th October 1903.

From,

V. J. Rajaratna mudr. Esqr.
Registrar, Chief Court of Mysore.

SECTION ER
FILE NO. 257 of 02
SER'AL. NO. 3 Do.

To

V. Manjundayya Esqr., M.A., M.L.
Secretary to Government,
Genl: + Rev: Departments.

Sir,

With reference to your letter no. 6330/9536 dated the 25th Instant forwarding for remarks copy of letter from the Post master General, Madras, to the 1st Assistant to the Resident in Mysore, together with its enclosures, in re the refund of Annas 8 paid on the petition of complaint in a case of fraud committed by one Krishnaswamy mudaliar in respect of a money order issued by Iya Gillay for Rs 10/-. I am directed to state that Mr. Glumer is right in saying that complaint petitions are not exempt from stamp duty. It is only processes that are to be issued free of charge under the circular Letter no. 107 dated 22nd July 1892, a printed Copy of which is herein enclosed for reference.

I have the honor to be,
Sir,
your most Obedient Servant,

V. Rajaratnamudr
Registrar

Rev

Encl No. 82 3. 7

Copy of letter No.O.F. 3-1230/32626, dated the 9th October 1902, from the Postmaster General, Madras to the First Assistant to the Resident in Mysore.

In July 1901, a complaint was lodged in the Special Magistrate's Court at the Kolar Gold Fields, by the Inspector of Post Offices, Kolar Sub Division, of a fraud committed by one Kistnasawmy Muda-liar in respect of a Money Order issued by Iya Pillay for Rs. ten. The facts of the case are described in the accompanying copy of a memo prepared by this office. The complaint was admitted, but before this was done the Magistrate insisted on the Inspector presenting the complaint petition on a stamped paper. The charge incurred by the Department in consequence is Rs 0-8-3. The Comptroller, Post Office, has held the charge under objection, on the ground that complaints made by a public servant before a court of Justice ought to be received free from stamp duty. The question was referred by the Inspector to the Deputy Commissioner, Kolar, as well as the Special Magistrate, Kolar Gold Fields. Copies of their replies are appended, from which it will be seen that while the former officer holds that complaints made by public servants are free from stamp duty, the latter holds the opposite view and both refer to the Chief Court's Circular, No.107 dated 22-7-1902 as authority for respective opinions. I have therefore the honour to enquire which is the correct interpretation of the rule; and if in the opinion of the Honourable the Resident the former is the correct interpretation, I shall be obliged by his taking action in view of a refund of the amount.

" Copy "

Pedro D'Lima

For Secretary.

OFFICE OF THE DEWAN OF MYSORE,

DATED BANGALORE, October 1902189

No.

From ~~R.C.H. Moss King Esquire, I.C.S.~~

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
GENERAL AND REVENUE DEPARTMENTS.

To

SIR,

Enc to Sl 2

Copy of a communication, No.161/126, dated 9-7-1902 from F.E. C. Carr Esquire, Deputy Commissioner, Kolar District to the Inspector of Post Offices, Kolar Sub Division.

His letter No.934, dated the 30th June 1902 requesting to be informed whether complaints made by a public servant are exempted from stamp duty in the Mysore State or not.

In reply states that under the Chief Court Circular No.107 dated the 22nd July 1902, when the complaint of an offence is laid by a public servant in his public capacity processes should be issued free of charge. Hence complaints made by public servants in their public capacity are exempted from stamp duty.

Copy of a communication No.204, dated 30-7-1902, from R.B. Plumer Esquire, Asstt. Commissioner and First Class Magistrate, Kolar Gold Fields, to the Inspector of Post Offices, Kolar Sub Division.

With reference to his No.1187, dated the 21st instant requesting to refund annas 8 and pies 3 being the value of stamp affixed to the complaint petition and Government paper on which it was written, in Criminal Case No.58 of 1901-1902

on the file of this court (Moonoosamy Naidu and Krishnasamy Mudali Naidu), has the honour to observe that the Chief Court's Circular quoted in his letter, refers to stamps for the issue of process i.e. for the issue of summons, warrants and &c. and is silent regarding the exemption of stamp duty on the complaint petition.

In this case process was issued free of cost as directed by the said circular and the undersigned would point out that in a former complaint against N.G.Parameswara Iyer lodged by the Inspector of Post Offices, Kolar Sub Division, eight annas stamp for the complaint petition was recovered. (Vide criminal case No.237 of 1900-1901)

"Copies"

A.S. Tirumalai Aiyangar

Registrar.

VS.

10

(1)

To.

SECTION S.Q.
FILE No. 257 of 02
SER'AL No. 4

The Registrar,
Chief Court

Dated

No. 8383 / 6674 dt 14.11.02

Sir,

With reference to
to ~~your~~ letter No 2642/98
dated 28th October 1902,
furnishing Opinion
in the matter of the ~~exemption or non-exemption~~
~~fees~~ Stamp duty of
Complaints petitions
presented to a Magistrate
by a Servant of the Postal
Department, I am
directed to invite your
attention to Clause
(See 16(2))
& III of the Mysore
Court Fees Regn 1900
and to enquire whether
under this provision
Complaints

Complaints by British
Postal servants are
not ~~ex~~ exempt ~~chargeable with~~ from
any fees.

I have etc

13-11-12

For Secretary

7

12

No. 3272
/121

Bangalore, 28th November 1902

From

The Registrar of the
Chief Court of Mysore

SECTION S R
FILE No. 257 of 02
SER'AL No. 5

To,

The Secretary to the Government of Mysore
General and Revenue Departments

Sir

I am directed to acknowledge the receipt of your letter No. 8383 J. 674 dated the 14th instant, and to request you to instruct the Government Advocate to move the Court as a court of Revision. If delay is considered undesirable, I am directed to state that the question may be set at rest by the issue of a Notification by Government under section 42 of the Court Fees Regulation.

I have the honor to be,
Sir,
Your Most Obdt. Servant,

Registrar.

Chief

(General Serial No. 30.)

1902-a

94.

OFFICE ~~[illegible]~~ CE
Regd No 6034
29 NOV 1902
DEWAN'S MISC

From Registrar of the Chief Court, Jeypore

To The Secretary to the Govt of Jeypore

Dated 28 Nov/02

Despatched —"—

Received

Enclosures No.

General No. 3272

No. 121

Requests that Govt. Advocate may be instructed to move the Court as a Court of Revision on the subject regarding the liability to stamp duty of complaints made by public servants before a Court of Justice & states that the question may be set at rest by the issue of a Notification by Govt. under Section 42 of the Court Fees Regulation

X

Inv
29.11.02

Note considered &
Orders

29/11/02

SECTION S R
FILE No. 257 of 02
SERIAL No. 6

To.

The First Assistant
to the Resident in
Mysore

Dated 12/12/02
No. J. 849
Cnl.

Sir,

In reply to your
endorsement No 5-874
dated 20th October
02, forwarding copy
of a letter from the
Post master General
of Madras, in the matte
of the refund of a sum
of annas 8 & pies 3
paid on the petition
of complaint in a case
of fraud committed
by one Krishnasami
Mudaliar in respect
of a money order issue
by Seya Pillay for Rs 1
I am directed to state
that under clause XIII
of

of Section 16 of the Mysore Court Fees Regulation, 1900, the petition of Complaint of a public Servant is exempt from Stamp duty, and that therefore the Magistrate, ~~Abitt Case~~ ~~Plumer~~ was not right in saying that such petitions are ~~exempt from~~ Stamp duty.

I am therefore to state that the District Magte of Kolar has been directed to refund ~~the sum of Rs 8 & 8~~ to the ~~informed the petitioner~~ Inspector of Post Offices, Kolar, ~~at the early date~~ Rs 8 on account of Stamp

A copy of the Chief Court's Circular Letter No 107 dated 22nd July 1892 (not 1902) is enclosed as requested by you.

I have etc

Secretary

J. 850 2/12/02

Copy of the foregoing letter is

is forwarded to the
District Magte of Kolar
with a request that
the sum of Rs 0-8-
referred to may be
~~paid~~ returned to the Inspector
of Post Offices, Kolar
Rs Do, ~~out of the~~
from the Consequences of the
Court of the Xth Addl
Comr & 1st class Magte,
Kolar Gold Fields.

J 857 2/12/02 Copy to the Registrar,
Chief Court with reference
to his letter No. 2642/98
dated 28/10/02

By order

Secretary

9.XII.02

10/12/02

10-12-02

of a public servant is exempt from Stamp duty and that he has informed the District Magistrate Kolar to refund 0-8-3 to the Inspector of post offices Kolar sub-Division.

To The District Magistrate Kolar.

No 9850 Dt 12-12-02

Forwards copy of the above requesting to refund the sum referred therein.

To The Registrar Cb: Board

No. 9857 Dt 12-12-02

Forwards copy of the above.

J. V. R. Iyengar

Countersigned